

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT(S): Mototsugu Abe, et al. ATTORNEY DOCKET NO.: 09792909-5749
SERIAL NO. 10/730,550 GROUP ART UNIT: 2837
DATE FILED: December 8, 2003 EXAMINER: David S. Warren
INVENTION: "ACOUSTIC SIGNAL PROCESSING APPARATUS AND
METHOD, SIGNAL RECORDING APPARATUS AND METHOD
AND PROGRAM"

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT "B"

S I R:

This Amendment "B" is filed in response to the non-final Office Action of April 21, 2006. Please reconsider the application in view of the amendment and remarks presented below.